

tion 701(bb)(8) of Pub. L. 95-600, set out as an Effective Date of 1978 Amendment note under section 6103 of this title.

Subchapter C—Forfeitures

PART II—PROVISIONS COMMON TO FORFEITURES

§ 7326. Disposal of forfeited or abandoned property in special cases

REFERENCES IN TEXT

Sections 4461 and 4462, referred to in text, were repealed effective with respect to years beginning after June 30, 1980.

CHAPTER 76—JUDICIAL PROCEEDINGS

Subchapter B—Proceedings by Taxpayers and Third Parties

§ 7421. Prohibition of suits to restrain assessment or collection

(a) Tax

Except as provided in sections 6212(a) and (c), 6213(a), 6672(b), 6694(c), and 7426(a) and (b)(1), and 7429(b), no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed.

[See main edition for text of (b)]

(As amended Nov. 10, 1978, Pub. L. 95-628, § 9(b)(1), 92 Stat. 3633.)

AMENDMENTS

1978—Subsec. (a). Pub. L. 95-628 inserted references to sections 6672(b) and 6694(c).

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-628 applicable with respect to penalties assessed more than 60 days after Nov. 10, 1978, see section 9(c) of Pub. L. 95-628, set out as an Effective Date of 1978 Amendment note under section 6672 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 6207, 6213, 6672, 6694, 6904 of this title.

§ 7426. Civil actions by persons other than taxpayers

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 6503, 6532, 7421 of this title; title 28 sections 1346, 2409a.

§ 7428. Declaratory judgments relating to status and classification of organizations under section 501(c)(3), etc.

(a) Creation of remedy

In a case of actual controversy involving—

[See main edition for text of (1) and (2)]

upon the filing of an appropriate pleading, the United States Tax Court, the United States Court of Claims, or the district court of the United States for the District of Columbia may make a declaration with respect to such initial qualification or continuing qualification or with respect to such initial classification or continu-

ing classification. Any such declaration shall have the force and effect of a decision of the Tax Court or a final judgment or decree of the district court or the Court of Claims, as the case may be, and shall be reviewable as such. For purposes of this section, a determination with respect to a continuing qualification or continuing classification includes any revocation of or other change in a qualification or classification.

[See main edition for text of (b) and (c)]

(As amended Pub. L. 95-600, title VII, § 701(dd)(2), Nov. 6, 1978, 92 Stat. 2924.)

AMENDMENTS

1978—Subsec. (a). Pub. L. 95-600 added provision relating to change in qualification or classification.

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-600 effective as if included in this section at the time section was added to this title, see section 701(dd)(3) of Pub. L. 95-600, set out as an Effective Date of 1978 Amendment note under section 7476 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 7451, 7456, 7459, 7482 of this title; title 28 sections 1507, 2201.

§ 7430. Cross references

REFERENCES IN TEXT

The Bankruptcy Act, referred to in pars. (1) to (4), is act July 1, 1898, ch. 541, 30 Stat. 544, as amended, which was classified generally to former Title 11, Bankruptcy. The Act was repealed effective Oct. 1, 1979, by Pub. L. 95-598, §§ 401(a), 402(a), Nov. 6, 1978, 92 Stat. 2682, section 101 of which enacted revised Title 11.

Subchapter C—The Tax Court

PART I—ORGANIZATION AND JURISDICTION

§ 7443. Membership

CERTIFICATE BY JUDGE OF TRAVELING EXPENSES

Repeated by:

Pub. L. 96-74, title IV, § 401, Sept. 29, 1979, 93 Stat. 572.

Pub. L. 95-429, title IV, § 40I, Oct. 10, 1978, 92 Stat. 1013.

Pub. L. 95-81, title IV, § 40I, July 31, 1977, 91 Stat. 352.

EX. ORD. NO. 12064. UNITED STATES TAX COURT NOMINATING COMMISSION

Ex. Ord. No. 12064, June 5, 1978, 43 F.R. 24661, provided:

By the authority vested in me as President by the Constitution and statutes of the United States of America, and in order to create in accordance with the Federal Advisory Committee Act (5 U.S.C. App.) an advisory commission on the membership of the United States Tax Court, it is hereby ordered as follows:

1-1 ESTABLISHMENT OF THE COMMISSION

1-101. There is established the United States Tax Court Nominating Commission. The Commission shall be comprised of six members appointed by the President.

1-102. Not more than three members shall be officials of the Federal government. The Federal members shall include the General Counsel of the Department

of the Treasury, who shall chair the Commission. The private members shall have special expertise in the field of Federal taxation.

1-2. FUNCTIONS OF THE COMMISSION

1-201. When notified by the President that he desires its assistance in filling a vacancy on the United States Tax Court, the Commission shall conduct inquiries to identify persons who may be qualified to serve in the position and shall conduct further inquiries to determine those persons' qualifications.

1-202. In conducting its inquiries the Commission shall follow any procedures or criteria established by the President in his letter of notification or by the Secretary of the Treasury acting on behalf of the President.

1-203. The Commission shall submit a report to the President and to the Secretary of the Treasury within 60 days from the date it is notified by the President that he desires its assistance. The report shall list the names of no more than five persons whom the Commission considers well qualified to serve in the position.

1-204. The Commission shall conduct such additional inquiries and submit such additional reports as may be requested by the President.

1-205. The Commission shall perform no function except when requested by the President to assist him in filling a vacancy.

1-3. ADMINISTRATIVE PROVISIONS

1-301. The Commission is authorized to request from any Executive agency such information or assistance as the Commission deems necessary to carry out its functions under this Order. Each agency shall, to the extent permitted by law, furnish such information or assistance to the Commission.

1-302. The Commission is authorized to request from any State agency such information and assistance as the Commission deems necessary. It is authorized to obtain such information and assistance to the extent permitted by State law.

1-303. Members of the Commission shall serve without compensation. While engaged in the work of the Commission, members may receive travel expenses, including per diem in lieu of subsistence, as authorized by law (5 U.S.C. 5702 and 5703).

1-304. The Secretary of the Treasury shall furnish to the Commission necessary administrative support.

1-305. All necessary expenses incurred in connection with the work of the Commission, to the extent permitted by law, shall be paid from funds available to the Secretary of the Treasury.

1-4. GENERAL PROVISIONS

1-401. No member of the Commission shall, while serving on the Commission or for a period of one year thereafter, be eligible to be nominated to fill a position as a judge on the Tax Court.

1-402. Notwithstanding the provisions of any other Executive order, the functions of the President under the Federal Advisory Committee Act (5 U.S.C. App.), except that of reporting annually to the Congress, which are applicable to the Commission, shall be performed by the Secretary of the Treasury in accordance with the guidelines and procedures established by the Administrator of General Services.

1-403. The Commission shall terminate on December 31, 1978, unless sooner extended.

JIMMY CARTER.

EXTENSION OF TERM OF UNITED STATES TAX COURT NOMINATING COMMISSION

Term of the United States Tax Court Nominating Commission extended until Dec. 31, 1980, see Ex. Ord. No. 12110, Dec. 28, 1978, 44 F.R. 1069, set out as a note under section 14 of Appendix to Title 5, Government Organization and Employees.

§ 7447. Retirement

[See main edition for text of (a) to (h)]

(i) Revocation of election to receive retired pay

(1) In general

Notwithstanding subsection (e)(2), an individual who has filed an election to receive retired pay under subsection (d) may revoke such election at any time before the first day on which retired pay (or compensation under subsection (c) in lieu of retired pay) would (but for such revocation) begin to accrue with respect to such individual.

(2) Manner of revoking

Any revocation under this subsection shall be made by filing a notice thereof in writing with the Civil Service Commission. The Civil Service Commission shall transmit to the chief judge a copy of each notice filed under this subsection.

(3) Effect of revocation

In the case of any revocation under this subsection—

(A) for purposes of this section, the individual shall be treated as not having filed an election to receive retired pay under subsection (d),

(B) for purposes of section 7448—

(i) the individual shall be treated as not having filed an election under section 7448(b), and

(ii) section 7448(g) shall not apply, and the amount credited to such individual's account (together with interest at 4 percent per annum to December 31, 1947, and 3 percent per annum thereafter, compounded on December 31 of each year to the date on which the revocation is filed) shall be returned to such individual,

(C) no credit shall be allowed for any service as a judge of the Tax Court unless with respect to such service either there has been deducted and withheld the amount required by the civil service retirement laws or there has been deposited in the Civil Service Retirement and Disability Fund an amount equal to the amount so required, with interest,

(D) the Tax Court shall deposit in the Civil Service Retirement and Disability Fund an amount equal to the additional amount it would have contributed to such Fund but for the election under subsection (e), and

(E) if subparagraph (D) is complied with, service on the Tax Court shall be treated as service with respect to which deductions and contributions had been made during the period of service.

(As amended Oct. 17, 1978, Pub. L. 95-472, § 1, 92 Stat. 1332.)

REFERENCES IN TEXT

The civil service retirement laws, referred to in subsecs. (g)(2)(A) and (i)(3)(C), are contained in subchapter III (§ 8331 et seq.) of chapter 83 of Title 5, Government Organization and Employees.

The Civil Service Retirement and Disability Fund, referred to in subsecs. (g)(2)(B) and (i)(3)(C), (D), is provided for in section 8348 of Title 5.

AMENDMENTS

1978—Subsec. (i). Pub. L. 95-472 added subsec. (i).

EFFECTIVE DATE OF 1978 AMENDMENT

Section 2(a) of Pub. L. 95-472, provided that: "The amendment made by the first section of this Act [amending this section] shall apply with respect to revocations made after the date of the enactment of this Act [Oct. 17, 1978]."

TRANSFER OF FUNCTIONS

All functions vested by statute in the United States Civil Service Commission or the Chairman thereof were transferred to the Director of the Office of Personnel Management (except as otherwise specified) by Reorg. Plan No. 2 of 1978, § 102, 43 F.R. 36037, 92 Stat. 3783, set out under section 1101 of Title 5, Government Organization and Employees, effective Jan. 1, 1979, as provided by section 1-102 of Ex. Ord. No. 12107, Dec. 28, 1978, 44 F.R. 1055, set out under section 1101 of Title 5.

REDEPOSITING FUNDS IN CIVIL SERVICE RETIREMENT AND DISABILITY FUND; CREDITABLE SERVICE

Section 2(b) of Pub. L. 95-472, provided that: "Any individual who elects to revoke under section 7447(i) of the Internal Revenue Code of 1954 within one year after the date of enactment of this Act [Oct. 17, 1978] shall be treated as having the requisite current service for purposes of redepositing funds in the Civil Service Retirement and Disability Fund and for purposes of reviving creditable service under subchapter III of chapter 83 of title 5 of the United States Code."

§ 7448. Annuities to surviving spouse and dependent children of judges

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 7447 of this title.

PART II—PROCEDURE

Sec.

7463. Disputes involving \$5,000 or less.

AMENDMENTS

1978—Pub. L. 95-600, title V, § 502(a)(2)(B), Nov. 6, 1978, 92 Stat. 2879, substituted "\$5,000" for "\$1,500" in item 7463.

§ 7454. Burden of proof in fraud, foundation manager, and transferee cases

[See main edition for text of (a)]

(h) Foundation managers

In any proceeding involving the issue whether a foundation manager (as defined in section 4946(b)) has "knowingly" participated in an act of self-dealing (within the meaning of section 4941), participated in an investment which jeopardizes the carrying out of exempt purposes (within the meaning of section 4944), or agreed to the making of a taxable expenditure (within the meaning of section 4945), or whether the trustee of a trust described in section 502(c)(21)¹ has "knowingly" participated in an act of self-dealing (within the meaning of section 4951) or agreed to the making of a taxable expenditure (within the meaning of section 4952), the burden of proof in respect of such issue shall be upon the Secretary.

[See main edition for text of (c)]

¹So in original. Probably should read "501(c)(21)".

(As amended Feb. 10, 1978, Pub. L. 95-227, § 4(d)(7), 92 Stat. 23.)

AMENDMENTS

1978—Subsec. (b). Pub. L. 95-227 added provisions relating to trustees of a trust described under section 502(c)(21) of this title.

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-227 applicable with respect to contributions, acts, and expenditures made after Dec. 31, 1977, in and for taxable years beginning after such date, see section 4(f) of Pub. L. 95-227, set out as an Effective Date note under section 192 of this title.

§ 7456. Administration of oaths and procurement of testimony

(a) In general

For the efficient administration of the functions vested in the Tax Court or any division thereof, any judge or commissioner of the Tax Court, the clerk of the court or his deputies, as such, or any other employee of the Tax Court designated in writing for the purpose by the chief judge, may administer oaths, and any judge or commissioner of the Tax Court may examine witnesses and require, by subpoena ordered by the Tax Court or any division thereof and signed by the judge or commissioner (or by the clerk of the Tax Court or by any other employee of the Tax Court when acting as deputy clerk)—

[See main edition for text of (1) and (2); (b)]

(c) Commissioners

The chief judge may from time to time appoint commissioners who shall proceed under such rules and regulations as may be promulgated by the Tax Court. Each commissioner shall receive the same compensation and travel and subsistence allowances provided by law for commissioners of the United States Court of Claims. The chief judge may assign proceedings under sections 7428, 7476, 7477, and 7478 to be heard by the commissioners of the court, and the court may authorize a commissioner to make the decision of the court with respect to such proceedings, subject to such conditions and review as the court may by rule provide.

[See main edition for text of (d)]

(As amended Nov. 6, 1978, Pub. L. 95-600, title III, § 336(b)(1), title V, § 502(c), 92 Stat. 2841, 2879.)

AMENDMENTS

1978—Subsec. (a). Pub. L. 95-600, § 502(c), substituted "any judge or commissioner of the Tax Court" for "any judge of the Tax Court" wherever appearing, and "by the judge or commissioner" for "by the judge" following "and signed".

Subsec. (c). Pub. L. 95-600, § 336(b)(1), added provision that the chief judge may assign proceedings under sections 7428, 7476, 7477, and 7478 to be heard by the commissioners of the court, and the court may authorize a commissioner to make the decision of the court with respect to such proceedings, subject to such conditions and review as the court may by rule provide.

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment of subsec. (c) by section 336(b)(1) of Pub. L. 95-600 applicable to requests for determinations made after Dec. 31, 1978, see section 336(d) of Pub. L. 95-600, set out as an Effective Date note under section 7478 of this title.

Amendment of subsec. (a) by section 502(c) of Pub. L. 95-600 effective Nov. 6, 1978, see section 502(d)(2) of Pub. L. 95-600, set out as an Effective Date of 1978 Amendment note under section 7463 of this title.

§ 7463. Disputes involving \$5,000 or less

(a) In general

In the case of any petition filed with the Tax Court for a redetermination of a deficiency where neither the amount of the deficiency placed in dispute, nor the amount of any claimed overpayment, exceeds—

- (1) \$5,000 for any one taxable year, in the case of the taxes imposed by subtitle A,
- (2) \$5,000, in the case of the tax imposed by chapter 11, or
- (3) \$5,000 for any one calendar year, in the case of the tax imposed by chapter 12,

at the option of the taxpayer concurred in by the Tax Court or a division thereof before the hearing of the case, proceedings in the case shall be conducted under this section. Notwithstanding the provisions of section 7453, such proceedings shall be conducted in accordance with such rules of evidence, practice, and procedure as the Tax Court may prescribe. A decision, together with a brief summary of the reasons therefor, in any such case shall satisfy the requirements of sections 7459(b) and 7460.

[See main edition for text of (b) to (f)]

(g) Commissioners

The chief judge of the Tax Court may assign proceedings conducted under this section to be heard by the Commissioners of the court, and the court may authorize a commissioner to make the decision of the court with respect to any such proceeding, subject to such conditions and review as the court may by rule provide.

(As amended Pub. L. 95-600, title V, § 502(a)(1), (2)(A), (b), Nov. 6, 1978, 92 Stat. 2879.)

AMENDMENTS

1978—Pub. L. 95-600, § 502(a)(2)(A), substituted “\$5,000” for “\$1,500” in section catchline.

Subsec. (a). Pub. L. 95-600, § 502(a)(1), “\$5,000 for any one taxable year, in the case of the taxes imposed by subtitle A” for “\$1,500 for any one taxable year, in the case of the taxes imposed by subtitle A and chapter 12, or” in par. (1), “\$5,000, in the case of the tax imposed by chapter 11, or” for “\$1,500 in the case of the tax imposed by chapter 11,” in par. (2), and added par. (3).

Subsec. (g). Pub. L. 95-600, § 502(b), added subsec. (g).

EFFECTIVE DATE OF 1978 AMENDMENT

Section 502(d) of Pub. L. 95-600 provided that:

“(1) **SUBSECTION (a).**—The amendments made by subsection (a) [amending subsecs. (a)(1)–(3) of this section] shall take effect on the first day of the first calendar month beginning more than 180 days after the date of the enactment of this Act [Nov. 6, 1978].

“(2) **SUBSECTIONS (b) AND (c).**—The amendments made by subsection (b) [adding subsec. (g) of this section] and (c) [amending section 7456(a) of this title]

shall take effect on the date of the enactment of this Act.”

PART IV—DECLARATORY JUDGMENTS

Sec.

7478. Declaratory judgments relating to status of certain governmental obligations.

AMENDMENTS

1978—Pub. L. 95-600, title III, § 336(c)(2), Nov. 6, 1978, 92 Stat. 2842, added item 7478.

§ 7476. Declaratory judgments relating to qualification of certain retirement plans

(a) Creation of remedy

In a case of actual controversy involving—

[See main edition for text of (1) and (2)]

upon the filing of an appropriate pleading, the Tax Court may make a declaration with respect to such initial qualification or continuing qualification. Any such declaration shall have the force and effect of a decision of the Tax Court and shall be reviewable as such. For purposes of this section, a determination with respect to a continuing qualification includes any revocation of or other change in a qualification.

[See main edition for text of (b)]

(c) Retirement plan

For purposes of this section, the term “retirement plan” means—

- (1) a pension, profit-sharing, or stock bonus plan described in section 401(a) or a trust which is part of such a plan,
- (2) an annuity plan described in section 403(a), or
- (3) a bond purchase plan described in section 405(a).

(d) Cross reference

For provisions concerning intervention by Pension Benefit Guaranty Corporation and Secretary of Labor in actions brought under this section and right of Pension Benefit Guaranty Corporation to bring action, see section 3001(c) of subtitle A of title III of the Employee Retirement Income Security Act of 1974.

[(e) redesignated (d)]

(As amended Pub. L. 95-600, title III, § 336(b)(2)(A), title VII, § 701(dd)(1), Nov. 6, 1978, 92 Stat. 2842, 2924.)

REFERENCES IN TEXT

Section 3001(c) of subtitle A of title III of the Employee Retirement Income Security Act of 1974, referred to in subsec. (d), is classified to section 1201(c) of Title 29, Labor.

AMENDMENTS

1978—Subsec. (a). Pub. L. 95-600, § 701(dd)(1), added provision relating to revocation of qualification.

Subsec. (c). Pub. L. 95-600, § 336(b)(2)(A), redesignated former subsec. (d) as (c). Former subsec. (c), which authorized the chief judge to assign proceedings under this section or section 7428 to be heard by the commissioners of the court, was struck out.

Subsec. (d). Pub. L. 95-600, § 336(b)(2)(A), redesignated former subsec. (e) as (d). Former subsec. (d) redesignated (c).

Subsec. (e). Pub. L. 95-600, § 336(b)(2)(A), redesignated subsec. (e) as (d).

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment of subsecs. (c) to (e) by section 336(b)(2)(A) of Pub. L. 95-600 applicable to requests for determinations made after Dec. 31, 1978, see section 336(d) of Pub. L. 95-600, set out as an Effective Date note under section 7478 of this title.

Section 701(dd)(3) of Pub. L. 95-600 provided that: "The amendments made by paragraphs (1) and (2) [amending sections 7428(a) and 7476(a)] shall take effect as if included in section 7476 or 7428 of the Internal Revenue Code of 1954 (as the case may be) at the respective times such sections were added to such Code."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 7456, 7482 of this title; title 29 section 1201.

§ 7477. Declaratory judgments relating to transfers of property from the United States

[See main edition for text of (a) and (b)]

[(c) Repealed. Pub. L. 95-600, title III, § 336(h)(2)(B), Nov. 6, 1978, 92 Stat. 2842]

(As amended Pub. L. 95-600, title III, § 336(b)(2)(B), Nov. 6, 1978, 92 Stat. 2842.)

AMENDMENTS

1978—Subsec. (c). Pub. L. 95-600 struck out subsec. (c), which related to the authority of the chief judge to assign proceedings under this section to be heard by the commissioners of the court.

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-600 applicable to requests for determinations made after Dec. 31, 1978, see section 336(d) of Pub. L. 95-600, set out as an Effective Date note under section 7478 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 7456, 7482 of this title.

§ 7478. Declaratory judgments relating to status of certain governmental obligations

(a) Creation of remedy

In a case of actual controversy involving—

(1) a determination by the Secretary whether prospective obligations are described in section 103(a), or

(2) a failure by the Secretary to make a determination with respect to any matter referred to in paragraph (1),

upon the filing of an appropriate pleading, the Tax Court may make a declaration whether such prospective obligations are described in section 103(a). Any such declaration shall have the force and effect of a decision of the Tax Court and shall be reviewable as such.

(b) Limitations

(1) Petitioner

A pleading may be filed under this section only by the prospective issuer.

(2) Exhaustion of administrative remedies

The court shall not issue a declaratory judgment or decree under this section in any proceeding unless it determines that the petitioner has exhausted all available administrative remedies within the Internal Revenue Service. A petitioner shall be deemed to have

exhausted its administrative remedies with respect to a failure of the Secretary to make a determination with respect to an issue of obligations at the expiration of 180 days after the date on which the request for such determination was made if the petitioner has taken, in a timely manner, all reasonable steps to secure such determination.

(3) Time for bringing action

If the Secretary sends by certified or registered mail notice of his determination as described in subsection (a)(1) to the petitioner, no proceeding may be initiated under this section unless the pleading is filed before the 91st day after the date of such mailing.

(Added Pub. L. 95-600, title III, § 336(a), Nov. 6, 1978, 92 Stat. 2841.)

EFFECTIVE DATE

Section 336(d) of Pub. L. 95-600 provided that: "The amendments made by this section [enacting this section and amending sections 7456(c), 7476(c)-(e), 7477(c) and 7482(b)(1), (3) of this title] shall apply to requests for determinations made after December 31, 1978."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 7456, 7482 of this title.

Subchapter D—Court Review of Tax Court Decisions

§ 7482. Courts of review

[See main edition for text of (a)]

(b) Venue

(1) In general

Except as otherwise provided in paragraphs (2) and (3), such decisions may be reviewed by the United States court of appeals for the circuit in which is located—

[See main edition for text of (A) to (E)]

If for any reason no subparagraph of the preceding sentence applies, then such decisions may be reviewed by the Court of Appeals for the District of Columbia. For purposes of this paragraph, the legal residence, principal place of business, or principal office or agency referred to herein shall be determined as of the time the petition seeking redetermination of tax liability was filed with the Tax Court or as of the time the petition seeking a declaratory decision under section 7428, 7476, or 7477 was filed with the Tax Court.

[See main edition for text of (2)]

(3) Declaratory judgment actions relating to status of certain governmental obligations

In the case of any decision of the Tax Court in a proceeding under section 7478, such decision may only be reviewed by the Court of Appeals for the District of Columbia.

[See main edition for text of (c)]

(As amended Nov. 6, 1978, Pub. L. 95-600, title III, § 336(c)(1), 92 Stat. 2842.)

AMENDMENTS

1978—Subsec. (b)(1). Pub. L. 95-600, § 336(c)(1)(A), substituted “provided in paragraphs (2) and (3)” for “provided in paragraph (2)”.

Subsec. (b)(3). Pub. L. 95-600, § 336(c)(1)(B), added par. (3).

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-600 applicable to requests for determinations made after Dec. 31, 1978, see section 336(d) of Pub. L. 95-600, set out as an Effective Date note under section 7478 of this title.

CHAPTER 77—MISCELLANEOUS PROVISIONS

§ 7502. Timely mailing treated as timely filing and paying

[See main edition for text of (a) to (d)]

(e) Mailing of deposits

(1) Date of deposit

If any deposit required to be made (pursuant to regulations prescribed by the Secretary under section 6302(c)) on or before a prescribed date is, after such date, delivered by the United States mail to the bank, trust company, domestic building and loan association, or credit union authorized to receive such deposit, such deposit shall be deemed received by such bank, trust company, domestic building and loan association, or credit union on the date the deposit was mailed.

(2) Mailing requirements

Paragraph (1) shall apply only if the person required to make the deposit establishes that—

[See main edition for text of (A)]

(B) the deposit was, on or before such second day, mailed in the United States in an envelope or other appropriate wrapper, postage prepaid, properly addressed to the bank, trust company, domestic building and loan association, or credit union authorized to receive such deposit.

In applying subsection (c) for purposes of this subsection, the term “payment” includes “deposit”, and the reference to the postmark date refers to the date of mailing.

(As amended Oct. 28, 1977, Pub. L. 95-147, § 3(b), 91 Stat. 1228.)

AMENDMENTS

1977—Subsec. (e). Pub. L. 95-147 substituted “, trust company, domestic building and loan association, or credit union” for “or trust company” in three places.

EFFECTIVE DATE OF 1977 AMENDMENT

Amendment by Pub. L. 95-147 shall apply to amounts deposited after Oct. 28, 1977, see section 3(c) of Pub. L. 95-147, set out as an Effective Date of 1977 Amendment note under section 6302 of this title.

§ 7503. Time for performance of acts where last day falls on Saturday, Sunday, or legal holiday

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 267 of this title.

§ 7510. Exemption from tax of domestic goods purchased for the United States

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 5001, 5002, 5003, 5004, 5005, 5173, 5214 of this title.

CHAPTER 78—DISCOVERY OF LIABILITY AND ENFORCEMENT OF TITLE

Subchapter A—Examination and Inspection

§ 7603. Service of summons

A summons issued under section 6420(e)(2), 6421(f)(2), 6424(d)(2), 6427(g)(2), or 7602 shall be served by the Secretary, by an attested copy delivered in hand to the person to whom it is directed, or left at his last and usual place of abode; and the certificate of service signed by the person serving the summons shall be evidence of the facts it states on the hearing of an application for the enforcement of the summons. When the summons requires the production of books, papers, records, or other data, it shall be sufficient if such books, papers, records, or other data are described with reasonable certainty.

(As amended Nov. 6, 1978, Pub. L. 95-599, title V, § 505(c)(5), 92 Stat. 2760.)

AMENDMENTS

1978—Pub. L. 95-599 substituted “6427(g)(2)” for “6427(f)(2)”.

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by Pub. L. 95-599 effective Jan. 1, 1979, see section 505(d) of Pub. L. 95-599, set out as an Effective Date of 1978 Amendment note under section 6427 of this title.

§ 7604. Enforcement of summons

[See main edition for text of (a)]

(b) Enforcement

Whenever any person summoned under section 6420(e)(2), 6421(f)(2), 6424(d)(2), 6427(g)(2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary may apply to the judge of the district court or to a United States commissioner for the district within which the person so summoned resides or is found for an attachment against him as for a contempt. It shall be the duty of the judge or commissioner to hear the application, and, if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or the United States commissioner shall have power to make such order as he shall deem proper, not inconsistent with the law for the punishment of contempts, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.